

# Exhibit H



## Dow Chemical Calculation Summary

Employee ID:	<span style="background-color: black; color: black;">[REDACTED]</span>	Due Date	Thursday	7/21/2005	Doer:	<i>Jen</i>	Initial & Date Complete
Employee Name:	Participant 55		Tuesday	7/26/2005	Checker:	Catherine	
Cale ID:	-		Friday	7/29/2005	Reviewer:	Sue	
Termination Date:	7/8/2005		Monday	8/1/2005	Peer Review:	N/A	
Commencement Date:	8/1/2005		On sleep		Off sleep	No of Days	
Cale Request Date:	7/15/2005 Friday		Date	Time	Date	Time	(Business)
Due Date:	8/2/2005 Tuesday		7/25	10:50	7/25	10:55	0
Cale Type:	Manual Term/Ret	Details:	Confirming ORRO via email				
Current Plan:	DOW	Details:	7/25 2:00				
Manual Cale Type:	Deferred Pre-DowPAS	Details:	Confirming of binder & cale wanted CT# 187847				
Prior Plan:	-	Details:					
Non Qualified:	Deferred Pre-DowPAS	Total sleep business days =					
Other Information:	-						

BATCH ☐ Billing Code (see billing sheet for backup): \_\_\_\_\_ Adjusted Due Date: \_\_\_\_\_

DOER:		DowPAS Task Completed <input type="checkbox"/>		Prior Cals	None <input checked="" type="checkbox"/>	Attached <input type="checkbox"/>	For DVT Cals only:	
EX-Spouse - Per KOW, NO ORRO						<input type="checkbox"/> RV cale needed. If no, circle reason		
						DOC		
						No 417 options		
						Cale Type		
						<input type="checkbox"/> RV insert required		
CHECKER:		DowPAS Task Completed <input type="checkbox"/>		Verify Billing Code <input type="checkbox"/>	Additional checker notes/issues attached <input type="checkbox"/>		Cale ID Checked <input type="checkbox"/>	
Date								
<input type="checkbox"/>	Resolved							
<input type="checkbox"/>	Resolved							
<input type="checkbox"/>	Resolved							
REVIEWER:		DowPAS Task Completed <input type="checkbox"/>		Verify Billing Code <input type="checkbox"/>	Review Log Completed <input type="checkbox"/>			
Manual Kit: Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, reason:								
Date								
<input type="checkbox"/>	Resolved							
<input type="checkbox"/>	Resolved							
PEER REVIEWER:		DowPAS Task Completed <input type="checkbox"/>						

☐ Special Mailing Instructions

Sent Date: \_\_\_\_\_

**Billing Code Worksheet**

As of 5/11/2005

1. Write applicable codes on the first page of the quality sheet, and check the applicable "reason"(s) below
2. Replace "x" with "D" if they end employment in Dow, "U" in UCC.
3. If you want to change the code used for the calc, make sure everybody who has touched the calc is aware of the change.  
Please make the change in your next timesheet unless the end of the month has passed, in which case e-mail Eric.
4. It's the checker's and reviewer's responsibility to make sure the code is appropriate!

**Overall -- Apply to All Calculations**

RESx Time spent removing flags, asking questions, following up on sleeper status

**Billing Code Reason****On System (10 Business Day Turnaround)**

RESx	<input type="checkbox"/> Determining vested status if >4 years VS or manual. (We shouldn't see system calcs <4 years)
SYSx	<input type="checkbox"/> Term/Retirement (includes participants with ESP, whether LS is > or <\$25K) <input type="checkbox"/> Discrete Term/Retirement (includes participants with ESP, whether LS is > or <\$25K) <input type="checkbox"/> System projection d/c/r after flag removal <input type="checkbox"/> Disability retirement, went on LTD under DEPP (after 1/1/96) or UCEPP (after 2/6/03) <i>Try to run these as system -- if they don't work, run in calc worksheet, but still charge as system</i> <input type="checkbox"/> Disability projection, went on LTD under DEPP (after 1/1/96) or UCEPP (after 2/6/03) <i>Try to run these as system -- if they don't work, run in calc worksheet, but still charge as system</i> <input type="checkbox"/> Active death DVTs: <input type="checkbox"/> Dow participants who term under DEPP (after 1/1/96) <input type="checkbox"/> Dow participants who term under 1.6 ERP (after 1/1/89) <input type="checkbox"/> UCC participants who term under UCEPP (after 2/6/03) <input type="checkbox"/> UCRP DVT (except GrafTec, LonCo, KTI, etc.)
SYSx+TQDx	<input type="checkbox"/> Any system calc (check "reason" under SYSx too!) with QDRO offset <i>Put time on associated AP commencement (if necessary) under TQDx as well</i>
SYSx+TNQx	<input type="checkbox"/> Any system calc (check "reason" under SYSx too!) with: <input type="checkbox"/> EESP <input type="checkbox"/> KEIP <input type="checkbox"/> Angus NQ <input type="checkbox"/> Special UCC NQ <i>If a UCC to Dow transfer with special UCC NQ, use SYSx+TNQD (they're in Dow now), not TNQx</i>

**Off System (12 Business Day Turnaround)**

TR1x	<input type="checkbox"/> 70 1/2 Calculation <input type="checkbox"/> Actuarial offset for past payments <input type="checkbox"/> Angus with IMC annuity <input type="checkbox"/> Celotex Pennsauken <input type="checkbox"/> Celotex Texarkana <input type="checkbox"/> Disability retirement, went on LTD prior to 1/1/96 for Dow (Dow will do UCEPP pre-2/6/03) <input type="checkbox"/> Disability projection, went on LTD prior to 1/1/96 for Dow (Dow will do UCEPP pre-2/6/03) <input type="checkbox"/> Disability death <input type="checkbox"/> Extreme Rush (needs Eric's approval) <input type="checkbox"/> General Latex <input type="checkbox"/> GRO (Government Relations Office -- see plan design) <input type="checkbox"/> High-level proration (transfer from DC plan where DEPP benefit is not prorated) <input type="checkbox"/> LOA with multiple unpaid LOA in one calendar year <input type="checkbox"/> Multiple benefits (a benefit payable from Dow, another payable from UCC -- not a simple transfer) <input type="checkbox"/> PPO <input type="checkbox"/> "Simple" prorations (including transfers in from UCC Canada) DVT calcs not in SYSx: <input type="checkbox"/> Death <input type="checkbox"/> 1.4 (or earlier) DVTs <input type="checkbox"/> UCC GrafTec <input type="checkbox"/> UCC LonCo <input type="checkbox"/> UCC KTI <input type="checkbox"/> Hampshire <input type="checkbox"/> Other: <input type="checkbox"/> Other (please describe and confirm with Eric):
TR2x	<input type="checkbox"/> AP commencement <input type="checkbox"/> In-payment QDRO split <input type="checkbox"/> Localizer/deceleration <input type="checkbox"/> Pension transfer account calculations <input type="checkbox"/> Prorations that transfer out of UCEPP/DEPP, or have multiple transfers <input type="checkbox"/> QDRO inquiry/suppoena <input type="checkbox"/> Service buy-backs <input type="checkbox"/> Shell offset <input type="checkbox"/> Other (please describe and confirm with Eric):
TR3x	<input type="checkbox"/> Dow->UCC->Dow Transfer <input type="checkbox"/> UCC->Dow->UCC Transfer <input type="checkbox"/> Combination of exactly 2 TR1x, TR2x, TQDx, or TNQx elements (indicate which ones) <i>Entire calc is TR3x, instead of SYSx+other stuff</i> <input type="checkbox"/> Other (please describe and confirm with Eric):
Work Order	<input type="checkbox"/> Individually negotiated plan elements <input type="checkbox"/> Combinations of 3 or more TR1x, TR2x, TQDx, or TNQx elements (indicate which ones). <i>Entire calc is Work Order, instead of SYSx+other stuff</i>

Page 1 of 1

Home > Manage Call Center > Manage Cases > Use > **HelpDesk** New Window

Case		Notes and Attachments		Case History	Related Cases	Related Objects	Interested Parties	Case Error
Case	Employee ID	Name	Status	07/27/2005 9:51:37AM EDT				
187847		Participant 55	Newly Opened...	Summary Please confirm if a ca...				

Summary of Notes		Summary of Attachments	
Notes		Find   View All   First   2 of 2   Last	
Added: 07/26/2005 4:37PM EDT Zimmerman, Cheryl A			
*Summary:			
Details:		This person was divested to DDE and will not receive a benefit from Dow. All benefit will be from DDE	
*Visibility:	Internal	Note Contact:	
Note Type:	Internal		
Origin:	Internal		
Attachments		Sort By:	
File Name	Description	Added By	Date Added
Attach a File		Delete	
Add Note or Attachment			

file://C:\DOCUME~1\JENNIF~1\HAN\LOCALS~1\Temp\5YC4B1WH.htm

7/27/2005

A term/ret calc was triggered by the import for this participant. The participant is a rehire who previously worked from 1990 to 1996, did not commence his benefits or receive a lump sum, and was rehired 7/1/2005. It appears the participant worked 8 days and then terminated. Since the participant did not work 1,000 hours, he did not earn any additional benefit. Please confirm if you'd still like a calculation done and a binder sent as he is only eligible for his prior deferred vested benefit. Thank you! If you have any questions, you can contact Jen Hannison @ 952-842-6508.

**Hannison, Jennifer (Minneapolis)**

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**From:** Garver, Arlene (AA) [AAGarver@dow.com]  
**Sent:** Monday, July 25, 2005 10:55 AM  
**To:** Hannison, Jennifer (Minneapolis)  
**Subject:** RE: QDRO  
  
**Expires:** Monday, July 24, 2006 11:00 PM

Hi Jen - No QDRO for him.

Arlene A. Garver  
The Dow Chemical Company  
2030 Dow Center, 8th Floor  
HR/Legal  
Phone: (989) 636-0052  
Fax: (989) 638-9793

-----Original Message-----

**From:** Hannison, Jennifer (Minneapolis) [mailto:Jennifer.Hannison@WatsonWyatt.com]  
**Sent:** Monday, July 25, 2005 11:52 AM  
**To:** aagarver@dow.com  
**Subject:** QDRO

Hello Arlene,

We have a term/ret calc for EE # [REDACTED] and we noticed he has an ex-spouse listed in his data. We have checked scanner and cannot see that there is a QDRO. Can you please confirm if this participant has a QDRO and if so, can you either have scanned or faxed to us?

Thank you, Arlene!  
Jen

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Jennifer Hannison  
Pension Benefits Administrator  
Watson Wyatt Worldwide  
8400 Normandale Lake Blvd. Suite 1700  
Bloomington, MN 55437  
Telephone: (952)842-6508  
Fax: (952)842-6800  
jennifer.hannison@watsonwyatt.com  
www.watsonwyatt.com

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(iii) for periods of employment with a predecessor employer; and

(iv) for periods of employment as a leased employee.

### *Section 2.3 Eligibility Service*

- (a) Eligibility Service earned for employment while covered under the Plan shall equal an Employee's Credited Service as determined under Article II, Section 2.1.
- (b) If the Company has acquired or hereafter acquires all or part of the business of another corporation and the employees of that corporation become Employees of the Company, the Board of Directors may authorize participation in the Plan by such employees and shall determine the extent to which Eligibility Service shall be retroactively granted, provided that any such determination shall be of uniform application to all employees similarly situated, and shall meet the requirements of the Internal Revenue Code.
- (c) Eligibility Service shall be used for determining an Employee's eligibility for a Disability Retirement.

### *Section 2.4 Break in Service*

- (a) Break in Service shall mean a combination of the following events:
  - (i) An Employee quits, is discharged, or incurs an absence without pay (unless such absence is pursuant to a layoff, an authorized leave of absence [including sick leave], or is excused by the Retirement Board under rules uniformly applicable to all Employees similarly situated), and
  - (ii) Such Employee has less than 501 Hours of Service credited in either the Plan Year of such quitting, discharge, or absence, or the next Plan Year.

The term shall also include such events occurring prior to January 1, 1976 and governed by Plan rules in effect at that time.

- (b) Any Participant who suffered a Break in Service and who is rehired by the Company and subsequently earns one year of Vesting Service shall have his/her previous Credited Service, Vesting Service and Eligibility Service restored. The restored service shall be aggregated with subsequent Credited Service, Vesting Service and Eligibility Service for determining eligibility and amount of Normal, Early, Delayed, Disability or Vested Deferred Retirement Benefits.
- (i) Prior to January 1, 1990, if such Employee had previously received a lump sum settlement under the Plan, no Credited Service which was recognized in the determination of the lump sum settlement shall be restored unless, within five (5) years after the first date on which the Employee is subsequently re-employed by the Company, the former Employee returns to the Trustee the lump sum settlement together with interest computed at the rate of five percent (5%) per annum, compounded annually from the date payment was made to the date of repayment to the Trustee.
- (ii) On and after January 1, 1990, if such Employee had previously received or was deemed to have received a lump sum settlement under the Plan no later than the close of the second Plan year following the Plan Year in which such Employee's termination occurred, no Credited Service which was recognized in the determination of the lump sum settlement shall be restored unless, within five (5) years after the first date on which the Employee is subsequently re-employed by the Company, the former Employee returns to the Trustee the lump sum settlement together with interest computed at the rate of five percent (5%) per annum, compounded annually from the date payment was made to the date of repayment to the Trustee. Any such Employee who was deemed to have received a lump sum settlement under the Plan shall be deemed to have repaid such lump sum settlement upon re-employment.



# Dow Chemical Data Review Sheet

## Review Control

	Signature	Date
Calc Completed By (Doer)		
First Check Done		
Second Check Needed		
Revisions Made By		
Second Check Done		
Checklist Reviewed for Accuracy		
Final Sign Off - Reviewer		
Logged Out		

## Participant 55

Name:  
Employee Number:  
Address:



Date of Birth: 11/21/1966  
Date of Death:  
Gender: Male

Web Access: No  
IVR Access: No  
Manual Calc: Yes - Deferred Pre-DowPAS

Special Errors or Warnings: N/A

Work Location: Unknown

Prior Plans: NO  
Pension Blocking: NO  
Proration: NO  
UCC NQ Special: NO  
QDRO: NO  
Rehired Retiree: NO  
Special Deal: NO

### Cases

Case ID	Case Name	Status	Priority	Assigned To	Assigned Date	Due Date	Opened Date	Opened By	Closed By	Closed Date
30417	MI Term	1	0	WWA Waltzer	07/18/2005	08/02/2005	07/15/2005	Import		

### Cases Note

Case ID	Note ID	Note Date	User ID	Note Text
30417	35620	07/15/2005	Import	benDate=08/01/2005 personId=21697 calcFrtDate= calcTypeCodeCap=E calcRsnCodeCap=TERM calcAudi.Enable=0 projPpoXferAmt=0 projAnnPayIncPct=0 projTermDate=07/08/2005 lumpsumDate=1/01/2005 includetgtAwardInd=0 projCaBirthDate= projCaFirstName= projCaLastName=

### Calc History

Calc ID	Run Date	Term Date
224538	07/30/2004	03/31/1996

### Memos

Date	Name	Source	Note	Keyword
N/A				

**Outputs**

Date      Name  
07/18/2005      Data Dump Report

**Related Info**

<u>Emp#</u>	<u>First Name</u>	<u>Last Name</u>	<u>Birth Date</u>	<u>Relative ID</u>	<u>Start Date</u>	<u>Relationship</u>	<u>End Date</u>	<u>Death Date</u>
					08/08/2003	Ex Spouse		

**Beneficiary Info**

<u>Emp#</u>	<u>First Name</u>	<u>Last Name</u>	<u>Plan</u>	<u>Status</u>	<u>Type</u>	<u>End Date</u>
N/A						

**QDRO Info**

<u>Date</u>	<u>Tax ID</u>	<u>First Name</u>	<u>Last Name</u>	<u>Status</u>	<u>QDRO Indicator</u>	<u>Split Date</u>	<u>Offset Amt</u>
N/A							

**Employment History**

<u>Start Date</u>	<u>Type</u>	<u>Status</u>	<u>Sub Status</u>	<u>Class</u>	<u>Manage Type</u>	<u>Company</u>	<u>Pay Group</u>	<u>End Date</u>
07/09/2005	0	Terminated/Involuntary Termination		**	Regular Full-time	The Dow Chemical Company	SALARIED	SALARIED
07/09/2005	0	Retired/	**			SALARIED		
07/01/2005	0	Active/Rehire	**		Regular Full-time	The Dow Chemical Company	SALARIED	SALARIED
07/09/2005								
04/01/1996	0	Terminated/Termination Voluntary		**	Regular Full-time	The Dow Chemical Company	SALARIED	SALARIED
07/01/2005								
03/01/1993	0	Active/Not Applicable (N/A)		**	Regular Full-time	The Dow Chemical Company	SALARIED	SALARIED
04/01/1996								
01/29/1990	0	Active/Hire	**		Regular Full-time	NA		03/01/1993

**Compensation**

<u>Date</u>	<u>Basis</u>	<u>Type</u>	<u>Source</u>	<u>Amount</u>	<u>Hours</u>	<u>Override Amount</u>	<u>Override Hours</u>
04/17/1996	REG	Award Non-Pensionable	Dow Historical	800.00	0.00	0.00	0.00
03/15/1996	REG	Award Non-Pensionable	Dow Historical	4,950.00	0.00	0.00	0.00
03/15/1995	REG	Award Non-Pensionable	Dow Historical	3,900.00	0.00	0.00	0.00
11/10/1994	REG	Award Non-Pensionable	Dow Historical	1,690.00	0.00	0.00	0.00
07/09/1993	REG	Award Non-Pensionable	Dow Historical	745.00	0.00	0.00	0.00
10/01/1992	REG	Award Non-Pensionable	Dow Historical	149.00	0.00	0.00	0.00
01/01/1993	REG	PAACTUAL	Dow Historical	1,488.00	0.00	0.00	0.00
01/01/1991	REG	PAACTUAL	Dow Historical	832.00	0.00	0.00	0.00
01/01/1998	REG	Year-to-date	Dow Historical	0.00	0.00	0.00	0.00
01/01/1997	REG	Year-to-date	Dow Historical	0.00	0.00	0.00	0.00
01/01/1996	REG	Year-to-date	Dow Historical	14,751.00	600.00	0.00	0.00
01/01/1995	REG	Year-to-date	Dow Historical	49,342.00	2,080.00	0.00	0.00
01/01/1994	REG	Year-to-date	Dow Historical	42,735.00	2,080.00	0.00	0.00
01/01/1993	REG	Year-to-date	Dow Historical	36,896.00	2,080.00	0.00	0.00
01/01/1992	REG	Year-to-date	Dow Historical	33,145.00	2,080.00	0.00	0.00
01/01/1991	REG	Year-to-date	Dow Historical	30,214.00	2,080.00	0.00	0.00
01/01/1990	REG	Year-to-date	Dow Historical	24,588.00	1,880.00	0.00	0.00

**Pay Rate History**

<u>Start Date</u>	<u>Type</u>	<u>Rate</u>	<u>Frequency</u>	<u>Hours</u>	<u>Salaried</u>	<u>End Date</u>
07/09/2005	Hourly	57.98	Monthly	40.00	1	
07/01/2005	Annual	120588.00	Monthly	40.00	1	
07/01/2005	Monthly	10049.00	Monthly	40.00	1	
07/01/2005	Hourly	57.98	Monthly	40.00	0	
01/01/1998	Annual	0.00		0.00	0	07/09/2005
01/01/1997	Annual	0.00	Biweekly	0.00	0	07/01/2005
04/01/1996	Annual	0.00		0.00	1	01/01/1998
03/11/1996	Monthly	4565.00		0.00	1	01/01/1997
01/01/1996	Annual	0.00	Biweekly	0.00	0	07/01/2005
04/10/1995	Monthly	4200.00		0.00	1	04/01/1996
01/01/1995	Annual	0.00	Biweekly	0.00	0	03/11/1996
09/12/1994	Monthly	3950.00		0.00	1	01/01/1996
04/11/1994	Monthly	3595.00		0.00	1	04/10/1995
03/14/1994	Monthly	3345.00		0.00	1	09/12/1994
01/01/1994	Annual	0.00	Biweekly	0.00	0	04/11/1994
06/21/1993	Monthly	3160.00		0.00	1	01/01/1995
03/01/1993	Monthly	3060.00		0.00	1	03/14/1994
01/01/1993	Annual	0.00	Biweekly	0.00	0	06/21/1993
10/12/1992	Monthly	2920.00		0.00	1	01/01/1994
03/02/1992	Monthly	2760.00		0.00	1	03/01/1993
01/01/1992	Annual	0.00	Biweekly	0.00	0	10/12/1992
09/02/1991	Monthly	2650.00		0.00	1	01/01/1993

03/04/1991	Monthly	2505.00		0.00	1	09/02/1991
01/01/1991	Annual	0.00	Biweekly	0.00	0	01/01/1992
09/17/1990	Monthly	2375.00		0.00	1	03/04/1991
01/29/1990	Monthly	2230.00		0.00	1	09/17/1990
01/01/1990	Annual	0.00	Biweekly	0.00	0	01/01/1991

**Pension History Records**

<u>Start Date</u>	<u>Plan</u>	<u>Status</u>	<u>Sub Status</u>
07/09/2005	DEPP	Inactive	Terminated
07/01/2005	DEPP	Active	Not Yet Determined
04/01/1996	DEPP	Inactive	Vested Deferred

**Service Information**

<u>Date</u>	<u>Plan</u>	<u>Actual Hrs</u>	<u>Lws Hrs</u>	<u>svc cdt tot</u>	<u>svc cdt yr</u>	<u>svc elig tot</u>	<u>svc elig yr</u>	<u>svc vest tot</u>	<u>svc vest yr</u>
03/31/1996	1	600.00	2080.00	6.3	0.3	6.3	0.3	6.0	0.0

**Payment History Records**

<u>Start Date</u>	<u>Status</u>	<u>Option</u>	<u>Amount</u>	<u>Change Reason</u>	<u>End Date</u>
N/A					

**Award History**

<u>Type</u>	<u>Date</u>	<u>Amount</u>	<u>Override Amount</u>	<u>Percent</u>	<u>Override Percent</u>
Total Award	01/01/2005	0.00	0.00	16.00	0.00
Total Award	01/01/1996	3,200.00	0.00	0.00	0.00
Total Award	01/01/1995	3,300.00	0.00	0.00	0.00
Total Award	01/01/1994	2,400.00	0.00	0.00	0.00

**COPS History**

<u>Start Date</u>	<u>Type</u>	<u>COPS Value</u>	<u>End Date</u>
N/A			

**DPS History**

<u>Start Date</u>	<u>Type</u>	<u>DPS Code</u>	<u>Description</u>	<u>End Date</u>
03/31/1996	DPS Old Retirement Status	47	TERMINATION-ASSOC BUS/W BFTS	
01/29/1990	DPS Old Retirement Status	10	FULL TIME ACTIVE	03/31/1996

**PRIOR Plan Summary**

<u>Plan Name</u>	<u>SVC Thru Date</u>	<u>Ann Contract</u>	<u>Ann Amt</u>	<u>Balance Date</u>	<u>Qual Acct Bal</u>	<u>Total Acct Bal</u>	<u>Employer</u>	<u>Start Date</u>	<u>Eligibility</u>
N/A									

<u>Plan Name</u>	<u>Qual FAE</u>	<u>Total FAE</u>	<u>DEPP Credited SVC</u>	<u>DEPP Eligibility SVC</u>	<u>DEPP Vesting SVC</u>
N/A					

<u>Plan Name</u>	<u>Amt Type</u>	<u>TV Qual</u>	<u>RET Elig Qual</u>	<u>TV Total</u>	<u>Ret Elig Total</u>
N/A					

**AFFILIATED Summary**

<u>Employer Name</u>	<u>Start Date</u>	<u>End Date</u>	<u>Qual Acct Ben</u>	<u>Total Acct Ben</u>	<u>Qual H3CA</u>	<u>Total Qual H3CA</u>	<u>Total CS</u>	<u>Total ES</u>	<u>Total VS</u>
N/A									